

1937

c 32 Gasoline Tax Act

Ontario

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CHAPTER 32.

The Gasoline Tax Act.

1. In this Act,—

Inter-
pretation.

- (a) "Gasoline" shall include any liquid derived from petroleum, coal or natural gas whether or not it is mixed, combined or compounded with any other substance or material, as well as benzol and other liquids by whatever name known or sold, which are produced, prepared or compounded for the purpose of generating power by means of internal combustion or which may be used for such purpose, except the product commonly known as kerosene or coal oil when such product is not mixed or combined with gasoline, benzol or any other liquid described by this clause; "Gasoline."
- (b) "Minister" shall mean Minister of Highways; "Minister."
- (c) "Purchaser" shall mean any person purchasing or receiving delivery in Ontario of gasoline for his own use; "Purchaser."
- (d) "Regulations" shall mean regulations made under the authority of this Act. 1936, c. 25, s. 2. "Regulations."

2. Every purchaser of gasoline shall pay to the Minister for the use of His Majesty in right of the Province of Ontario, a charge or tax at the rate of six cents per imperial gallon on all gasoline purchased or delivery of which is received by him. 1936, c. 25, s. 3. ^{Tax payable by purchaser.}

3. The Lieutenant-Governor in Council may make regulations,— ^{Regulations.}

- (a) providing for the collection of the charge or tax imposed by this Act and designating the persons by whom the same shall be collected;
- (b) providing for the accounting for and paying over of any sums of money collected by or payable to the persons charged with the collection of the charge or tax imposed by this Act and regulating the time and manner of such accounting and payment;

- (c) prescribing the returns and statements to be made by importers, manufacturers, vendors and purchasers of gasoline, the information to be given in such returns and statements and by whom and in what manner they shall be made;
- (d) refunding any charge or tax paid under the provisions of this Act, or any portion thereof to any purchaser or class of purchasers and prescribing the material to be furnished upon any application for a refund;
- (e) providing for the appointment of such inspectors, officers and other persons as may be necessary for the proper carrying out of the provisions of this Act and the regulations;
- (f) providing for the holding of inquiries into the operation of this Act and into any charge or complaint that any person has violated or failed to observe any provision of this Act or the regulations, or has made any false statement in any return or statement required to be made by this Act or the regulations, or into any other matter arising in the administration of this Act, and providing that the person holding such inquiry shall have all the powers of a commissioner appointed under *The Public Inquiries Act* including the power to take evidence under oath;
- (g) generally for the better carrying out of the provisions of this Act. 1936, c. 25, s. 4.

Rev Stat.,
c. 19.

Penalty,
for making
false
return.

4. Every person charged with the collection of the charge or tax imposed by this Act and every officer, agent or employee of every such person who signs any return or statement required by this Act or the regulations, containing any false statement shall be guilty of an offence and shall be liable for a first offence to a penalty of not less than \$500 and not exceeding \$5,000, or to a term of imprisonment of not less than six months and not exceeding three years, or to both, and for a second or subsequent offence to a penalty of not less than \$1,000 and not exceeding \$10,000 or to a term of imprisonment of not less than one year and not exceeding seven years, or to both. 1936, c. 25, s. 5.

Penalty
for violation
of Act or
regula-
tions.

5. Everyone who violates any of the provisions of this Act or the regulations, for which no other penalty is provided, shall be guilty of an offence and shall be liable for a first offence to a penalty of not less than \$10 and not exceeding \$50, or to a term of imprisonment of not less than ten days

and not exceeding thirty days, or to both, and for a second or subsequent offence to a penalty of not less than \$50 and not exceeding \$500 or to a term of imprisonment of not less than thirty days and not exceeding six months, or to both. 1936, c. 25, s. 6.

6.—(1) No person employed by the Government of Ontario shall communicate or allow to be communicated to any person not legally entitled thereto, any information obtained under the provisions of this Act, or allow any such person to inspect or have access to any written statement furnished under the provisions of this Act. Information under Act to be secret.

(2) Everyone who violates the provisions of this section shall be guilty of an offence and liable to a penalty not exceeding \$200. 1936, c. 25, s. 7. Penalty.

7.—(1) Any information or complaint with respect to any violation of the provisions of this Act or the regulations may be laid or made within three years from the time when the matter of such information or complaint arose. Information or complaint within three years.

(2) The penalties imposed by this Act shall be recoverable under the provisions of *The Summary Convictions Act* and shall be payable to the Minister. 1936, c. 25, s. 8. Recovery of penalties. Rev. Stat., c. 136.
